

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 11
WERNER HOLDING CO. (DE), INC., <i>et al.</i> ,	)	Case No. 06-10578 (KJC)
Debtors.	)	(Jointly Administered)
	)	

**THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS'  
DESIGNATION OF DOCUMENTS FOR THE  
RECORD AND STATEMENT OF ISSUES ON APPEAL**

The Official Committee of Unsecured Creditors (the “Committee”) appointed in the Chapter 11 cases of Werner Holding Co. (DE), Inc., and its related debtors and debtors in possession (collectively, the “Debtors”), hereby files this Designation of Documents for the Record and Statement of Issues on Appeal in connection with its appeal from the *Order Re: Motion For Order Authorizing Debtors To Honor Pre-Petition Incentive-Based Bonus Plans* dated August 22, 2006, and entered on the docket on August 23, 2006 as Docket Entry No. 357 (the “Order”).

**Designation of Documents for the Record**

	<b>Bankruptcy Case Docket No.</b>	<b>Description</b>
1.	138	Motion to Authorize Debtors to Honor Prepetition Incentive-Based Bonus Plans Pursuant to Sections 363 and 105 of the Bankruptcy Code
2.	207	Objection to Motion for Order Authorizing Debtors to Honor Pre-Petition Bonus Plans
3.	225	Reply to United States Trustee's Objection to Debtors' Motion to Authorize Debtors to Honor Prepetition Incentive-Based Bonus Plans Pursuant to Sections 363 and 105 of the Bankruptcy Code
4.	236	Objection to Debtors' Motion to Honor Prepetition Incentive Based Bonus Plans and Request for Continuance

5.	238	Reply To Objection to Debtors' Motion to Honor Prepetition Incentive Based Bonus Plans and Request for Continuance
6.	259	Order Granting Partial Relief Requested in Debtors' Motion Seeking Authority To Honor Prepetition Incentive-Bases Bonus Plans
7.	331	Statement in Support of Certain Relief Requested with Respect to Debtors' Motion for Entry of Order Authorizing Debtors to Honor Prepetition Incentive-Based Bonus Plans
8.	333	Statement of Second Lien Committee Regarding Debtors' Motion for Authority to Honor Prepetition Incentive Based Bonus Plans
9.	334	Supplemental Objection to Debtors' Motion for Authorization to Honor Certain Prepetition Bonus Plans
10.		Transcript of Hearing Before The Honorable Kevin J. Carey, Held on July 25, 2006
11.	396	Transcript of Hearing Before The Honorable Kevin J. Carey, Held on August 17, 2006
12.	397	Sealed Transcript Of Hearing Before The Honorable Kevin J. Carey, Held on August 17, 2006
13.		All exhibits entered into evidence at the hearing held on August 17, 2006
14.	357	Order Re: Motion For Order Authorizing Debtors to Honor Pre-Petition Incentive-Based Bonus Plans

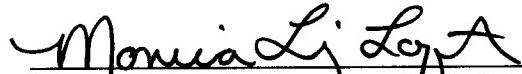
### Statement of Issues on Appeal

1. Whether the Bankruptcy Court erred in determining that the Debtors' proposed Prepetition Incentive-Based Bonus Plans were "largely an incentive plan," governed by 11 U.S.C. § 503(c)(3), and not key employee retention plans, governed by 11 U.S.C. § 503(c)(1).
2. Whether the Bankruptcy Court erred in its application of the "justified by the facts and circumstances of the case" standard as set forth in 11 U.S.C. § 503(c)(3).
3. Whether the Bankruptcy Court erred in its determination that the Debtors had established that implementation of the proposed Prepetition Incentive-Based Bonus Plans was justified by the facts and circumstances of the case in accordance with 11 U.S.C. § 503(c)(3).

4. Whether the Bankruptcy Court erred in ruling that there was sufficient evidence to grant the Debtors' request to pay the Prepetition Incentive-Based Bonus Plans, as modified by the Court's order of August 22, 2006.

Dated: September 11, 2006  
Wilmington, Delaware

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